



Department of Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

July 17, 1996

Mr. Richard C. Lussy
Republican Candidate for Property Appraiser
16 SE Sixth Avenue, TO/OBP
Jensen Beach, Florida 34957

Re: Assessment of Pollution Control Equipment

Dear Mr. Lussy:

The Department of Environmental Protection reviews material furnished by local property appraisers for properties that owners desire to be assessed as pollution control equipment pursuant to s. 193.621, F.S. Chapter 62-8, Florida Administrative Code provides guidance to property appraisers and tax payers in this matter. Such regulation directs that tax payers wishing ad valorem relief to furnish a detailed list of the equipment included in each category, an explanation of that equipment's pollution control function and a statement from an engineer, registered in the State of Florida, that the primary purpose of the equipment is pollution control. With such information, the Department will advise the local property appraiser as to the eligibility of property to be assessed as pollution control equipment. It is up to the property appraiser and the tax payer to determine the salvage value of the equipment for appraisal purposes. Frequently, property appraisers have used 10% of the initial cost of the equipment to determine its salvage value.

If you have any questions concerning this matter, I can be reached on (904) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.